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PRESIDENT HEINEMAN: Chair would recognize Senator Baker, to open on his amendment.

SENATOR BAKER: Thank you, Mr. President and members. We're going back to "Assessment 101" here. We have done as we said we'd do when we moved the bill to Select File. We've worked with the Property Assessment and Taxation people...easier to say Cathy Lang, I guess, in this case. This is the foundation of assessing, is what we're talking about. The amendment, as (microphone malfunction), should be on your machine. It is on your machine. It simply says, "Comparable sales," and this is going to apply to all property now, "Comparable sales are recent sales of properties." Repeat myself: "Comparable sales are recent sales of properties that are similar to the property being assessed in significant physical, functional, and location characteristics and in their contribution to value." We've worked on this and worked on this. We can't make it any more clear to me or the people in the Property Assessment and Taxation Office than this. And it, I think, addresses the problems that Senator Coordsen was frustrated with back there in dealing with rural site, when he went to his assessor. That assessor apparently told him a rural site is a rural site and they're all assessed at the same value. This clarifies that they are not. They might be similar, but if they're not then they have to use comparable sales. It goes back, again I'm repeating myself but this is important, significant physical, functional, and location characteristics. This would apply to anyone who feels they've been improperly assessed. They can go back and say, it may be a comparable sale, but you didn't consider the physical, functional, location correctly. And in the case of farm sites, what we're talking about is a farm site that may be out in the middle of a section as opposed to one alone a road. That has a different location characteristic. You might have a farm site that has a house on it and no other outbuildings and they're going to say that's different, it is, as compared to one that has grain bins, maybe a barn, livestock holding facilities and so on. So I can't seem to make it any more clear than that. As I go back, again repeating myself one more time, it's got to be comparable sales with similar property being assessed in significant physical, functional, location